

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL

STATE OF ARIZONA OFFICE OF THE AUDITOR GENERAL

WILLIAM THOMSON DEPUTY AUDITOR GENERAL

January 13, 2009

Governing Board Chandler Unified School District No. 80 1525 West Frye Road Chandler, AZ 85224-6178

Members of the Board:

In our December 2007 compliance review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2006.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2007, and considered the results of our performance audit 12-month follow-up (report dated November 13, 2008) to determine whether the District was in compliance with the USFR. Based solely on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2007, and the results of the performance audit 12-month follow-up, the District has complied with the USFR.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or Laura Miller, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport Auditor General

DKD/MH/lm

cc: Dr. Camille Casteel, Superintendent
Mr. Joel Wirth, Chief Financial Officer
Chandler Unified School District No. 80
The Honorable Don Covey, Maricopa County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education